RULES

FOR

Indenting for Stores, Maps, Books, Newspapers,

AND

PERIODICALS.

COMPILED BY

GEORGE EASTON,

Registrar of the General and Revenue side of the Bengal Secretariat.

Calcutta:

PRINTED AT THE BENGAL SECRETARIAT PRESS.

1874.

INDEX.

	Page.
Articles, what may be purchased in India	3, 20
Annual Report of expenditure, date of submission	5, 6, 28, 42
——— ——— of expenditure of stores, books, maps, &c., to be made	5, 32, 33
——— ——— what to contain	5, 33
Applications for stores, books, and maps for provincial services and local funds, copy to be sent to Accountant-General	2, 21, 25
Books—indent for, to show headings under which expenditure to be placed	5
——— annual report of expenditure to be made	5, 28
——— annual report of—what to contain	5, 28
——— power of obtaining—by the Superintendent, Botanical Gardens ...	5, 25
——— education Department of Bengal may obtain, through School-book Society	5, 46
Botanical Gardens, Superintendent's power of obtaining books ...	5, 25
Books of reference on imperial and provincial services how to be obtained	4, 20
——— indents for, on account of provincial services to be made in separate letters	4, 19, 21
——— to be procured through Secretary of State	4, 18
——— how indents to be forwarded	4, 19
——— copies of applications for, on account of provincial services and local funds, to be sent to Accountant-General	2, 4, 19, 21
Cost of indents to show head of service to which—to be charged ...	2, 41
—— of indents, whether to be charged to imperial, provincial, or local funds to be stated	2, 41
—— of provincial medical stores to be charged on supplies actually issued	2, 43
Date of submission of indents to India	1, 29
——— ——— ——— ——— Bengal	1, 42
———of submission of annual report of expenditure	5, 6, 28, 42
Dispensaries, stores how obtained	3, 21
Estimate, annual—of stores, &c., required	6, 30, 42
———date of submission	6, 30, 42
——— ———mode of preparing	6, 37
——— ———samples not to be forwarded with	6, 44
Expenditure—annual report of—to be made	5, 6, 28, 42
Education Department, Bengal, may obtain books through the School-book Society	5, 46
Established proportion to be the check on indents	3, 27
Form for submission of indents	1, 8, 1, 48
——— of preparing estimates	6, 15
——— of indents and returns	8, 15
Hospitals, stores how obtained	3, 21
Imperial Service indents, to what Indian Department to be submitted ...	1, 27
Imperial ndents to be kept distinct from provincial	1, 27
Indents for books and maps for provincial services to be made in separate letters	4, 19
——— for books and maps how to be made	4, 19, 20
——— copies of all applications for books and maps to be forwarded to Accountant-General	4, 19, 21
——— explanation to be given regarding new articles indented for ...	3, 27
——— established proportion, check on	3, 27
——— rule regarding newspapers and periodicals not to affect general rule for sending provincial	2, 44
——— samples, when sent, to go with indents	2, 44
——— values to be shown for three years preceding	2, 42
——— total value of each—to be stated in covering letter	2, 42
——— memorandum to be attached, showing articles due on former indents	2, 27
——— for supplies to show head of service under which cost to be charged	2, 45
——— to be stated on whether imperial or provincial or local fund ...	2, 41
——— for medical stores, provincial and imperial, to be included in Medical Department requisitions	2, 43

	PAGE.
INDENTS for medical stores, provincial and imperial, to go to Financial Department	2, 45
—— for provincial services not to go to Financial Department ...	2, 45
—— to be sent direct to Secretary of State	2, 45
—— to be in triplicate	1, 26, 27
—— to be in duplicate for Home and Financial Departments ...	1, 49
—— to be in Form A	1, 47, 48
—— in imperial services to what Indian Department to be submitted...	1, 26
—— date of submission to India	1, 29
—— to Bengal	1, 44
—— to be priced	1, 27
—— rates of each article to be shown	1, 27
—— values of quantities to be given	1, 27
—— values of quantities due to be given	1, 27
—— imperial and provincial to be kept distinct	1, 26
LETTERS for supplies to show head of service to which cost to be charged ...	2, 45
MAPS—annual report of expenditure to be made	5, 28
—— indents for on account provincial services to be made in separate letters	4, 19
—— to be obtained through Secretary of State	4, 19
—— copies of applications on account of provincial services to be forwarded to Accountant-General	4, 19, 21
MACHINERY to be obtained through the India Office	3, 20
—— when it may be purchased in India	3, 20
MAPS—copies of applications for, on account of provincial services or local fund to be sent to Accountant-General	2, 25
MEDICAL STORES—provincial—cost of, to be charged on supplies actually issued	2, 43
—— provincial and imperial to be included in Medical Department indents	2, 43
—— indents, provincial and imperial, to go to Financial Department	2, 43
NEWSPAPERS how to be obtained	5, 43
—— charges for, not to be passed in contingent bills	5, 43
OFFICIAL PUBLICATIONS on imperial and provincial services, requisitions how to be made	4, 20
PRICES of articles to be given in indents	1, 27
PROVINCIAL INDENTS to be kept distinct from imperial	1, 26
PERIODICALS, how to be obtained	5, 43
—— charges for, not to be passed in contingent bills	5, 43
—— indents for, to show headings under which expenditure to be placed	
—— on account of imperial and provincial services, requisitions how to be made	4, 20
POLICE DEPARTMENT stores how obtained	3, 4, 21
PRINTING MATERIALS how to be obtained	3, 21
PROVINCIAL SERVICE MEDICAL STORES, cost of—to be be charged on supplies actually issued	2, 43
QUANTITIES—values of—to be given in indents	1, 27
—— due to be given in indents	1, 27
RATES of articles in indents to be shown	1, 27
RETURNS OF EXPENDITURE—what to be made	6, 28
SAMPLES not to be forwarded with estimates	6, 44
—— of articles, when sent, to go with indents	2, 44
STORES—annual report of expenditure to be made	5, 28
—— for police department how to be obtained...	3, 4, 21
—— for hospitals and dispensaries how obtained	3, 21
—— important, when they may be purchased in India	3, 20
—— what may be purchased in India	3, 20
—— from England to be procured through Secretary of Satet ...	1, 20
—— copies of applications for, on account of provincial services and local funds, to be sent to Accountant-General	2, 25
—— cost of provincial medical stores to be charged on supplies actually issued	2, 43
—— medical (provincial and imperial) to be included in Medical Department indents	2, 43
—— medical (provincial and imperial) indents to go to Financial Department	2, 43
VALUES of quantities to be given in indents	1, 31
—— of quantities due on former indents to be given in ndents ...	1, 31
—— to be shown in indents for three preceding years	2, 42
VALUE, total of each indent to be stated in covering letter	2, 42
—— Memorandum to be attached to indents showing—articles due in former indents	2, 27

RULES

FOR

Indenting for Stores, Maps, Books, Newspapers, and Periodicals.

I.—Stores.

1. *General rule.*—All stores required from England must be procured through the Secretary of State.

2. Indents should be submitted in triplicate, unless a fourth copy be required by the Administrative Secretariat to which they appertain. (Financial Resolution No. 1267, dated 21st July 1871.)—*G. P., September* 1871, *Nos.* 65-70.

3. The Home Department and the Financial Department require two copies of all papers, which are to be forwarded to England with estimates and indents. (Financial Resolution No. 4016, dated 20th November 1873.)—*G. P., File* 32 *of* 1873, 5 *e.f. B.*

4. The indents should be submitted in form A in Appendix I. (Financial Resolution No. 2849, dated 8th September 1873.)—*G. P., File* 32, *Nos.* 4-5.

5. Indents on imperial services should be submitted by the local Government or department concerned to the Government of India, in the Administrative Department to which the indents appertain, within two weeks before the time for sending the indents from India to the Secretary of State. (Financial Resolution No. 1267, dated 21st July 1871.)—*G. P., September* 1871, *Nos.* 65-70.

Note.—Indents must reach the Government of Bengal by the 15th December of each year. That is, indents for 1874-75 must reach by 15th December 1873, and so on.

6. Indents for stores for provincial services should be kept distinct from those for imperial services. (Financial Resolution No. 1267, dated 21st July 1871.)—*G. P., September* 1871, *Nos.* 65-70.

7. The indents should be priced; the rate of each article should be shown, together with the values of the quantities indented for, and of those due on former indents. (Financial Resolution No. 1267, dated 21st July 1871.)—*G. P., September* 1871, *Nos.* 65-70.

8. Indents upon England for stores, excepting medical stores, required for provincial services, should not be submitted to the Financial Department, they should be sent by the local Government direct to the Secretary of State, to the address of the Assistant Under-Secretary of State. Medical stores, whether required for imperial or for provincial services, should be included, as heretofore, in the indents of the Medical Department, provincial services being charged with the cost of supplies actually issued to those services as directed in Financial Resolution No. 3707, dated 20th September 1871. (Financial Resolution No. 3428, dated 10th October 1872.)—*G. P., December* 1872, *No.* 86*B.*

9. It is to be clearly stated on indents for stores, &c., whether the cost is to be treated as an imperial, or provincial, or a local fund charge. (Financial Resolution No. 1583, dated 1st March 1872.)—*G. P., April* 1872, *No.* 94*B.*

10. A copy of all applications made to the Financial Secretary in the India Office for stores, including books and maps, for the use of any Department under provincial services or of local funds, is to be furnished to the Accountant-General. (Accountant-General's letter No. 168B, dated 7th July 1871.)—*G. P., August* 1871, *Nos.* 48-49*B.*

11. All indents and letters calling for supplies of any description should clearly specify the head of service under which the cost shall be charged. (Financial Resolution No. 2095, dated 31st March 1873.)—*G. P., File* 11 *of* 1873, *Nos.* 12-13*B. G. P., File* 32 *of* 1873, *No.* 5 *e.d. B.*

12. A memorandum should be attached to the indent of the value of articles due on former indents for which no fresh requisition is made in the new indent. (Financial Resolution No. 1267, dated 21st July 1871.)—*G. P., September* 1871, *Nos.* 65-70.

13. With the object of adjusting the accounts, the total value of each indent should be distinctly stated in the covering letter for communication to the Accountant-General. (Bengal Resolution, 25th July 1872.)

14. A statement or memorandum should invariably be entered at foot of, or be attached to, indents for Europe stores, showing the value of stores demanded from England in each of the three years preceding that to which the indents appertain, any increase in the value of the requisition being explained generally. (Financial Resolution No. 2809, dated 16th September 1872.)—*G. P., October* 1872, *Nos.* 44-45.

15. Samples of articles, if sent, should be sent with the indents. (Financial Resolution No. 438, dated 25th January 1873.)—*G. P., File* 11 *of* 1873, *No.* 6*B.*

16. The financial ruling that no newspapers or other periodical literature published in Europe or America shall be procured at the public expense, save through the Secretary of State for India, to whom applications must be made through the Government of India, is not to be held to affect the general rule which requires that indents for stores, the cost of which is chargeable to Provincial Revenues, should be sent direct by the local Governments concerned. (Financial Resolution No. 2102, dated 31st March 1873.)—*G. P., File* 11 *of* 1873, *No.* 11*B.*

17. The check upon indents will consist principally in seeing that they conform with the "established proportion." If special or new articles are indented for, the necessity for the requisition should be explained in the column of remarks, or in the transmitting letter. (Financial Resolution No. 1267, dated 7th July 1871.)—*G. P., September* 1871, *Nos.* 65-70.

18. For other articles of European or American manufacture, the following rules will be observed:—

I. Valuable stores, such as machinery, important stores, or those of which the consumption is large, and other stores on customary supply from England, of which a stock has to be kept, should be obtained through the India Office, and not direct from the manufacturers in England. Such stores should not be purchased in India, except, *firstly*, (under sanction of the Government of India or the local Government, as the case may be) when stores indented for from England have not arrived, and inconvenience to the public service is anticipated from any delay in the supply; *secondly*, under sanction of the head of department when small supplies of stores usually procured from England are urgently necessary.

II. Purchases in this country are permitted, *firstly*, of perishable articles; *secondly*, of articles of occasional and uncertain consumption, in respect of which, if a department had to depend on England for its supply, it would have to retain a stock of every article that could possibly be wanted, notwithstanding the uncertain and casual demand for it. The Government of India, in its Administrative Departments, will define the articles which come under this rule, on the recommendation of local Governments or heads of departments, and on the basis of the actual expenditure for a sufficient number of years. The orders passed should be communicated to the Financial Department for information and for report to the Secretary of State for India.

III. Printing materials do not come within clause II., nor do they fall completely under clause I. Whenever they are obtained from England, they should be got through the Secretary of State; and local purchases of European printing materials for regular or extensive renewals should be avoided by timely application for the stores from England.

19. For hospitals and dispensaries which are now merged in provincial services, Europe stores are obtained on indent of the Military Department, the services being charged with the supply. This course will continue, and indents for medical stores, separate from the usual annual indents for such stores, will not be forwarded to the Secretary of State by local Governments.

20. In the police department, the procedure of the local Governments is not uniform. In the Bombay Presidency, police clothing has of late been obtained from England through the India Office. In the Central Provinces, and it is believed in the Madras Presidency, the cloth for part of the uniform is obtained from the manufacturers in England. In all the provinces where this course obtains the local Governments and administrations should arrange for complying with the imperative

orders of the Secretary of State, and (as in the Bombay Presidency) obtain the cloth and other materials through the India Office, instead of direct from the firms. As a preliminary step, priced samples of the cloth and other materials should be sent for his decision on the rates at which the India Office will obtain the articles. (Financial Resolution No. 402, dated 23rd May 1871.)

II.—Books, Maps, Newspapers, and Periodicals.

1. The purchase of books and maps in England for the public service by heads of departments, or any other officers in India, except through the Secretary of State for India, is strictly prohibited (Financial Resolution No. 142, dated 30th April 1870.)—*G. P., March* 1870, *Nos.* 24-25.

2. To obviate the delay inseparable from indents at fixed periods, the Secretary of State has directed, as a preferable course, that when the supply of books required by a department has been sanctioned by the Government of India, or by a local Government, a requisition for them should be forwarded in a Secretary's letter to the Financial Secretary in the India Office.

3. The application to the Financial Secretary in the India Office for books and maps appertaining to provincial services or local funds should be addressed in a letter separate from any pertaining to imperial services.

4. A copy of all applications relating to provincial services should be furnished to the Accountant-General.

5. Requisitions on imperial service for periodical or official publications and for books of reference, which, however useful or desirable, can await the regular course of supply, should be made in usual course.

6. Local Governments, or heads of departments to whom they may delegate their power, may sanction, as a contingency, the expenditure for the purchase of books of reference, urgently wanted for a particular occasion, of adequate importance, but which are not obtainable for that occasion from any other Government office.

7. These directions apply equally to the supplies of books for provincial services, with the following modifications respecting books for the Education Department, viz.:—

(*a*) In all cases in which the authorities, who are competent to spend the allowance to a college or school, for a library or for prizes, can arrange for the cheapest mode of supply, viz., by a timely requisition for books from England. An order for the books should not be given to any firm in India or in England, but an application for them should be submitted through the local Government to the India Office.

(*b*) Bills for the cost of European publications purchased in this country, and not falling under (*a*) may be passed under any rules to be laid down by the local Government, which may be consistent with the general

principle, that books procured from England to the order of Government officers should be got through the India Office, and that in all practicable cases this, the cheapest mode of supply of such books, should be preferred to local purchases. (Financial Resolution No. 402, dated 23rd May 1871.)—*G. P., July* 1871, *Nos.* 38-39.

8. The Superintendent of the Botanical Gardens is empowered to obtain, through the India Office, books to the value of Rs. 1,500, inclusive of packing charges and freight, on surrender of the existing (his former) allowance of Rs. 600, payable in India, for the library under his charge. (Financial Resolution No. 363, dated 23rd May 1871.)—*G. P., July* 1871, *Nos.* 73-74.

The Bengal Educational Department is allowed to obtain English books from the Calcutta School Book Society, when it finds it convenient or profitable to do so. (Endorsement, Financial Department No. 655, dated 31st May 1873.)—*File* 34 *of* 1873, *Nos.* 1-2.

9. No newspapers or other periodical literature published in Europe or America shall be procured at the public expense save through the Secretary of State for India, to whom applications must be made through the Government of India.

10. No charge for such periodical publications must in future be passed in any bill for contingent expenditure incurred in India. (Financial Resolution No. 3449, dated 13th October 1872.)—*G. P., November* 1872, *No.* 71.

11. Information should always be given in the indents as to the headings under which expenditure for books and periodicals should be placed. (India Financial Department Endorsement No. 3316, dated 30th May 1874.)—*Miscellaneous Proceedings.*

III.—Annual Report of Expenditure.

1. A report of the annual expenditure of stores, books, maps, &c., is to be submitted to the Financial Department, through the proper administrative secretariat of the Government of India.

2. The report should be in sufficient detail to show the amount, and the increase or decrease of expenditure of each of the several classes of stores; the causes of increase or decrease in the expenditure of the several articles should be explained, and their cost compared with that of previous years. Instances in which the price of the more important articles obtained from England, or purchased locally, has exceeded former prices should be carefully noted, and also whether any extra expense, or any considerable inconvenience, has been incurred from unnecessary delay in supplying stores indented for in England. If there is any reason to believe that the cost of any article has been higher than it would have been if procured in any other way, it should be stated. The additional expenditure caused by the introduction of new kinds of stores, or new articles of equipment, or by changes of pattern involving the condemnation of the existing stock of old pattern, should be distinctly shown, and any possible measures of economy suggested.

3. The following returns in value only are to be submitted as appendices to the annual review of expenditure :—

(1). A statement of the expired year of receipts and issues in form B in Appendix I.

(2). A statement, abbreviated from return No. (1), of receipts and issues in each of five years in form C in Appendix I.

(3). A statement of balances at the end of each of five years. Each officer must prepare a form to suit his requirements.

4. The entries in the first column of these returns will consist of the stores of the department to which they appertain, *grouped in classes*, disregarding varieties in a class.

A list D in Appendix I. of such a classification of the stores in the Ordnance Department is appended as an example. Each department should draw up a similar list for its own purposes, and adapt the forms to its requirements. (Financial Resolution No. 1267, dated 7th July 1871.)—*G. P., September* 1871, *Nos.* 65-70.

5. This report is to be submitted by the middle of July of each year following that in which the expenditure has been incurred. (Bengal Resolution, 25th July 1872.)—*G. P., July* 1872, *No.* 36.

IV.—Annual Estimates.

1. An annual estimate of stores required must be submitted to the Government of Bengal by the 20th August in each year, for transmission to the Financial Department by the 25th of August. This estimate should cover the cost of all articles which are likely to be indented for in the following year.

Note.—The estimate for articles required for the year 1874-75 should be submitted by the 20th August 1873, and so on.—(*Financial Resolution No.* 1267, *dated 7th July* 1871; *No.* 144, *dated 12th January* 1872; *No* 2495, *dated 19th April* 1873; *G. P., February* 1872, *No.* 31*B.*; *G. P., File XXXII. of* 1873, *No.* 12.)

2. The estimates are to be founded on averages modified by known facts. The average value of stores indented for or received in the three preceding years is to be taken as the basis of the calculation and allowance is to be made for any thing exceptional in the expenditure of these years, or in the prospective expenditure of the coming year.

3. The estimate is to be supported by the actuals of the latest three years in the same detail as the estimate, viz., in totals for each of the principal classes under which the stores of the particular department concerned may be grouped. (Financial Resolution No. 144, dated 12th January 1872.)—*G. P., February* 1872, *No.* 31*B.*

4. The estimates should be prepared in the form E in Appendix I.

5. No samples of articles are to be forwarded with the estimates, which are documents connected with matters of account only. Samples, if sent, should be sent with the indents. (Financial Resolution No. 438, dated 25th January 1873.)—*G. P., File* 11 *of* 1873, *No.* 6*B.*

APPENDIX I.

FORMS.

FORM A.

Annual indent on England for stores required in

Names of Stores.	Established proportion.	How established proportion is calculated.	Quantity in store on	Quantity due on previous indents.	Number or quantity now indented for.	Price, if obtainable in India.	Rate.	Value.		Remarks.	Shipped or under provision.	Proposed to be provided.	Remarks by the Director-General of Stores.
								Of quantity due on previous indents.	Of quantity now indented for.				

Form B.

Abstract of Receipts and Issues for the latest year.

Receipts.					Issues.				
Articles in the abbreviated detail of Form D.	From Europe.	By purchase in India.	Returned into store by officers.	Total.	Articles in the abbreviated detail of Form D.	To officers.	Condemned as unserviceable.	Lost or written off as waste.	Total.

FORM C.

OR

Abstract of Receipts and Issues for each of five years.

RECEIPTS.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.
1. Books					
2. Chemical Apparatus ...					
3. Chemicals					
4. Scientific Apparatus ...					
&c., &c.					
Total ...					

ISSUES.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.
1. Books					
2. Chemical Apparatus ...					
3. Chemicals					
4. Scientific Apparatus ...					
&c., &c.					

FORM C.

OR

Abstract of Receipts and Issues for each of five years.

RECEIPTS.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.
1.—ARTICLES FOR SERVICE.					
Accoutrements—					
Receipts (proper) of the Military Department ...	(Here enter Total A of Form B.)				
From other Departments and Presidencies ...	(„ „ „ B of „ B.)				
TOTAL ...	(Here enter Total C of Form B.)				
Harness, Saddlery, and Horse appointments—					
Receipts (proper) of the Military Department ...					
From other Departments and Presidencies, &c. ...					
TOTAL ...					
And so on for the remaining heads in Form D. ...					
ISSUES.					
Accoutrements—					
Expenditure (proper) of the Military Department ...	(Here enter Total D of Form B.)				
Issues to other Departments and Presidencies ...	(„ „ „ E of „ B.)				
TOTAL ...	(Here enter Total F of Form B.)				
And so on for remaining heads					

N.B.—It will be convenient to keep the abstracts of receipts and issues in separate schedules, though the same form will answer for both.

Form D.

Showing Classification of Ordnance Stores for abbreviating Stock Returns.

	Stores.	Remarks.
	I.—Articles for Service.	
1.	Accoutrements for British troops.	
2.	„ „ Native „	
3.	Small arms, rifled, for British troops	Will include components of arms and implements.
4.	„ „ „ Native „ ...	
5.	„ „ smooth-bore ...	
6.	Ammunition, small arms, for British troops	Will include cartridges and percussion caps.
7.	„ „ „ Native „	
8.	Field ordnance, rifled.	
9.	„ „ smooth-bore.	
10.	Heavy ordnance, rifled.	
11.	„ „ smooth-bore.	
12.	Carriages for field ordnance ...	Will include ammunition-wagons, mortars, beds, and elephant cradles.
13.	„ siege, for heavy ordnance ...	
14.	„ garrison for heavy ordnance...	
15.	Carts	Will include forge and store wagons and ambulances.
16.	Harness and saddlery	Will include iron works and components.
17.	Ammunition for field ordnance, rifled ...	Will include filled cartridges, shot, shell, fuzes, friction-tubes, match, bursters, &c.
18.	„ „ „ smooth-bore	
19.	Ammunition for heavy ordnance, rifled	
20.	„ „ „ smooth-bore	
21.	Powder	Large grain for ordnance.
22.	„	Fine grain for small arms.
23.	Appurtenances or parts of field ordnance and carriages	Will include implements, side-arms, wheels, axle-trees, iron work, shafts, poles, draft equipment, platforms, &c. (not half wroughts).
24.	Appurtenances or parts of heavy ordnance and carriages	
25.	Musical instruments	Will include drums and drum furniture, bugles, flutes, and fifes.
26.	Tents, army	Will include components of tents.
27.	„ for Viceroy, and Commander-in-Chief's camps	
28.	Gymnasia articles.	

Stores.	Remarks.
I.—Articles for service—(Continued).	
29. Instruments.	
30. Rope and line.	
31. Packing materials	Will include pawlins, boxes, cases, chests, barrels, bags, gunny, &c.
32. Fire-engines	Will include appurtenances.
33. Steam-engines.	
34. Machines	Not including steam-engines.
35. Tools.	
36. Miscellaneous	Will include all articles *for service* not included under any of the 35 preceding heads.
II.—Materials for manufacture, repair, preservation, and cleaning of Stock.	
1. Iron, including nails and screws.	
2. Brass, including screws.	
3. Copper, including screws and nails.	
4. Steel.	
5. Gun-metal.	
6. Zinc.	
7. Sheet tin.	
8. Cloth, including thread, twine, &c.	
9. Hides and skins.	
10. Half-wrought timber materials.	
11. Timber and planks.	
12. Oils.	
13. Paint.	
14. Coal and charcoal.	
15. Paper.	
16. Saltpetre.	
17. Sulphur.	
18. Wood, fire	
19. Ditto, used in manufacture of charcoal for gunpowder.	
20. Miscellaneous	Will include all materials not included under the above 19 heads.

RECEIPTS.	Civil Department Detail of Provinces.				Total.	Public Works Department.				Total.
	A	B	C	D		A	B	C	D	
Articles in detail of From D.										
Issues.										
As above										

FORM E.

Annual Estimate of Stores from England required for the year 187 .

NAME OF STORES.	Quantities.	ACTUALS OF LAST 3 YEARS.			Average of 3 years.	Estimate for	REMARKS.

This estimate of the probable value of stores expected to be received in each coming year must be submitted so as to reach this Government by the 20th of August in each year *at latest.*

APPENDIX II.

GOVERNMENT ORDERS.

GOVERNMENT ORDERS.

No 2551, dated Simla, the 26th May 1870.

Memorandum by—W. M. SOUTTAR, ESQ., Officiating Under-Secretary to the Government of India, Home Department.

FORWARDED for information and guidance to the Government of Bengal.

Extract from the Proceedings of the Government of India, in the Financial Department, No. 142, under date Simla, the 30th April 1870.

READ the following correspondence regarding the prohibition against the purchase of books and maps in England for the public service by heads of departments, or any other officers in India, except through the Secretary of State for India, viz. :—

Letter from the Accountant-General, Punjab, No. 119 dated 19th November 1869.
To " " " No. 22 " 6th January 1870.
From " " " No. 176 " 17th " 1870.
To Home Department, No. 800, dated 31st January 1870.
From " No. 108 " 10th February 1870.
Letter from the Right Hon'ble the Secretary of State for India, No. 4, dated 4th January 1870.

RESOLUTION.—The Governor General in Council observes that the prohibition recited in the preamble of this resolution is general, as affirmed in the following extract of paragraph 4 of the despatch from the Right Hon'ble the Secretary of State for India, No. 4, dated 4th January 1870 :—

"My attention has also recently been drawn to the fact that the officers of the several Governments (more especially those of the educational department, Bombay) have ordered books from firms in England irregularly, without the intervention of the Home Government, and I request that immediate measures may be adopted with a view to putting a stop to such proceedings, as in those cases the discount* which is invariably allowed when books are procured, in accordance with the existing rule, through the Home authorities, is lost to Indian revenues."

* Gleig's series, 30 per cent. from published prices.
School-books, 21½ per cent. published prices, except on special occasions, and then lower.
Law books, 12½ ditto ditto.
Annuals, 12½ ditto ditto.
Single copies, 17½ ditto ditto.
Second-hand and scarce books, 5 per cent. on cost price.
Government books at Government prices.

ORDERED, that a copy of this resolution be sent to the Home Department for communication to the several local Governments and administrations (who should be instructed to take measures to prevent any evasion of these orders by the substitution of purchases from tradesmen in India for indents upon England), and to the Comptroller-General of Accounts; the several Accountants-General and Deputy Accountants-General in independent charge; the Mint-Master and Head Commissioner of Paper Currency; the Assay Master; the Director-General of the Post Office; and the Commissioner of Inland Customs in the Upper Provinces of the Bengal Presidency.

Ordered also, that a copy of the resolution be sent to the Foreign, Military, and Public Works Departments, for communication of the Secretary of State's orders to the departments under their control; also to the Secretariat of the Legislative Department for information.

Dated Simla, the 23rd May 1871.

Endorsed by the Government of India, Financial Department.

COPY forwarded to the Government of Bengal.

No. 402, dated Simla, the 23rd May 1871.

RESOLUTION—By the Government of India, Financial Department.

THE Governor-General in Council is pleased to issue the following instructions for restricting expenditure in India for European or American stores, including books and maps, and for ensuring the debit to provincial services or local funds of supplies which may be provided for them by the India Office.

2. With respect to books, it is laid down in a despatch from the Secretary of State for India, No. 4, dated 4th January 1870, that when supplies of these* are obtained from England, they should be procured, in accordance with existing rule, through the India Office, and not direct from firms in England.

* School-books for the Educational Department, law-books, periodicals, and other books of reference, including official publications, bearing on the work of the particular department which require them.

3. In the course of 1870-71, the Government of India reported to the Secretary of State that it had allowed exemptions from this rule in favour of the Trigonometrical and Geological Surveys and the Indian Museum, on the ground of the necessity of their being supplied with certain publications at the earliest possible date, and of the delays which would seriously hamper the business of the departments (particularly the Trigonometrical Survey) if the ordinary routine for indents for Europe stores had to be observed by the departments in getting such supplies through the India Office.

4. On a similar ground of delay involved in the ordinary routine, and of the more economical arrangements which (it was held by the Punjab Government) could be made if the book depôt of that Government were allowed to deal direct with firms in England, the Government of India asked the Secretary of State to exempt the depôt from the operation of his despatch dated 4th January 1874.

5. In his replies to these representations, the Secretary of State declined to modify his orders, and requested the Government of India to take measures for carrying out in all cases the instructions contained in the despatch of 4th January 1870, arrangements having been "made with Messrs. Allen and Company for the supply of all books required for India with the greatest possible despatch, and on terms even more favorable than those stated in paragraph 4 of my despatch above referred to."

6. To obviate the delay inseparable from indents at fixed periods, the Secretary of State directed, as a preferable course, that when the supply of books required by a department has been sanctioned by the Government of India, or by a local Government, a requisition for them should be forwarded in a Secretary's letter to the Financial Secretary in the India Office.

7. By the introduction of the scheme of provincial services, it has become necessary for the Governor-General in Council to add to those directions that the application to the Financial Secretary in the India Office for books for the departments of education, police, sanitation, vaccination, jails, or any other branch appertaining to provincial services or local funds, should be addressed in a letter separate from any pertaining to imperial services in India, and that a copy of the application relating to provincial services should be furnished to the local Accountants-General, who should report annually to the Government of India in this department the instances in which it may be probable that the India Office has omitted to debit in the remittance account with India the cost of any supplies for provincial services or local funds. In debiting such cost to the provincial service or local fund concerned, the local Accountants-General will add thereto the amount of loss by exchange on the Secretary of State's bills on India which will have been incurred in paying for the supplies.

8. These instructions provide for the bulk of the possible supplies of books from England. The remaining supplies, or those chargeable to imperial services in India, will consist, *firstly*, of regimental school-books, which are charged in the Military Department; *secondly*, periodical or official publications, which should in all cases be obtained through the India Office; *thirdly*, books of reference, which, however useful or desirable, can await the regular course of supply prescribed in the 6th paragraph of this resolution; and *fourthly*, other books of reference, urgently wanted for a particular occasion, of adequate importance, but which are not obtainable for that occasion from any other Government office.

9. The indents for the first kind of supply, or regimental school-books, are regulated under rules in the Military Department; the requisitions for the second and third kinds will be made by the local Governments, or (for establishments under the Government of India) by the administrative departments of that Government, with the same attention to economy and jealousy of needless requisitions as if the expenditure for the supplies continued to be charged in their respective budgets; while those authorities or heads of departments to whom they may delegate their power will sanction, as a contingency, the expenditure for the fourth kind of supply, that is, for petty purchases in this country.

10. These directions apply equally to the supplies of books for provincial services, with the following modifications respecting books for the Education Department, viz.:—

I.—The several book depôts which are managed by Government officers should get their regular supplies of English books and maps through the India Office.

II.—In all cases in which the authorities who are competent to spend the allowance to a college or school, for a library or for prizes, can arrange for the cheapest mode of supply, viz., by a timely requisition for books from England. An order for the books should not be given to any firm in India or in England, but an application for them should be submitted through the local Government to the India Office, in the manner prescribed in the 7th paragraph of this resolution.

III.—Bills for the cost of European publications purchased in this country, and not falling under clauses I and II, may be passed for establishments of the Government of India by the Administrative Secretaries in the proper departments and for other establishments, under any rules to be laid down by the local Government, which may be consistent with the general principle that books procured from England to the order of Government officers should be got through the India Office, and that in all practicable cases this, the cheapest mode of supply of such books, should be referred to local purchases.

11. For other articles of European or American manufactures, the following rules will be observed:—

I.—Valuable stores, such as machinery, important stores, or those of which the consumption is large, and other stores of customary supply from England, of which a stock has to be kept, should be obtained through the India Office, and not direct from the manufactures in England. Such stores should not be purchased in India, except, *firstly* (under sanction of the Government of India or the local Government, as the case may be), when stores indented for from England have not arrived, and inconvenience to the public service is anticipated from any delay in the supply; *secondly*, under sanction of the head of department when small supplies of stores usually procured from England are urgently necessary.

II.—Purchases in this country are permitted, *firstly*, of perishable articles; *secondly*, of articles of occasional and uncertain consumption, in respect of which, if a department had to depend on England for its supply, it would have to retain a stock of every article that could possibly be wanted, notwithstanding the uncertain and casual demand

for it. The Government of India, in its administrative departments, will define the articles which come under this rule, on the recommendation of local Governments or heads of departments, and on the basis of the actual expenditure for a sufficient number of years. The orders passed should be communicated to the Financial Department for information and for report to the Secretary of State for India.

III.—Printing materials do not come within clause II, nor do they fall completely under clause I. Whenever they are obtained from England, they should be got through the Secretary of State; and local purchases of European printing materials for regular or extensive renewals should be avoided by timely application for the stores from England.

12. Rules for ensuring the debit to provincial services or local funds of public works stores supplied from Europe already exist; and if they require to be supplemented in furtherance of the rule in paragraph 11, section II of this resolution, needful orders will be issued in that department.

13. For hospitals and dispensaries which are now merged in provincial services, Europe stores are obtained on indent of the Military Department, the services being charged with the supply. This course will continue, and indents for medical stores, separate from the usual annual indents for such stores, will not be forwarded to the Secretary of State by local Governments.

14. In the Police Department, the procedure of the local Governments is not uniform. In the Bombay Presidency, police clothing has of late been obtained from England through the India Office. In the Central Provinces, and it is believed in the Madras Presidency, the cloth for part of the uniform is obtained from the manufacturers in England. In all the provinces where this course obtains, the local Governments and administrations should arrange for complying with the imperative orders of the Secretary of State, and (as in the Bombay Presidency) obtain the cloth and other materials through the India Office, instead of direct from the firms. As a preliminary step, priced samples of the cloth and other materials should be sent for his decision on the rates at which the India Office will obtain the articles.

15. For the Education Department, the instructions in paragraph 10, and for jails the general instructions in paragraph 11, are sufficient.

16. As with the application for books for the Educational Department (paragraph 7 of this resolution), so with stores for other civil provincial services, the indents on the Secretary of State for stores for those services should be kept distinct from indents for imperial stores; and a copy or sufficient abstract of the first-mentioned indents should, at the time of their transmission to the Secretary of State, be sent to the local Accountants-General as a check upon any possible omissions by the India Office to debit the cost of the supplies in the remittance accounts with India.

17. Indents in the Civil Department for stores for imperial services, or applications to the Financial Secretary in the India Office for books for those services, should be superscribed imperial service.

ORDER.—Ordered, that a copy of this resolution be sent to the Foreign, Home, Military, and Public Works Departments; the local Governments; the Comptroller-General; the several Accountants-General; and the Deputy Accountants-General in independent charge.

Also, that it be reported to the Right Hon'ble the Secretary of State for India.

No. 3242, dated Simla, the 4th July 1871.

Memorandum by—A. P. Howell, Esq., Under-Secretary to the Government of India, Home Department.

Forwarded to the Government of Bengal for information, with reference to letter thence, No. 3601, dated 29th December last, and previous correspondence.

No. 367, dated India Office, London, the 10th November 1870.

From—His Grace the Duke of Argyll, K.T., Her Majesty's Secretary of State for India,

To—His Excellency the Right Hon'ble the Governor-General of India in Council.

I have considered in Council your financial letter, dated 12th August last, No. 195, and your public letter, dated 2nd September, No. 99, and have directed that from 1st January next 11 copies of the monthly Queen's Army Lists (with the quarterly nominal index), together with four copies of Hart's Annual and Quarterly List, shall be transmitted to your Government immediately on publication, for the use of the adjutant-general's office, and also three copies of each of the works named in the margin, for the use of the High Court of Judicature, North-Western Provinces.

I.—The Law Reports printed for the Council of Law Reporting—by W. Clover and Sons, London, viz.:—
1. Common Law Series.
2. Appellate Series.
3. Equity Series.

II.—The Weekly Notes published for the Council of Law Reporting—by G. Clover, London.

III.—Moore's "Reports of cases heard and determined by the Judicial Committee and the Lords of Her Majesty's Most Hon'ble Privy Council on appeals from the High Courts in India."—Stevens and Sons, London.

2. With reference to paragraph 3 of your public letter above referred to, I have to observe that it appears that the preferable course would be that when the supply of books required by a department has been sanctioned by you or by the local Governments, a requisition for them should be forwarded to this office in a Secretary's letter in this department, as thus the delay caused by indents at fixed periods would be avoided.

No. 368, dated India Office, London, the 10th November 1870.

From—His Grace the Duke of Argyll, K.T., Her Majesty's Secretary of State for India,

To—His Excellency the Right Hon'ble the Governor-General of India in Council.

I have considered in Council your financial letters, dated 22nd July, 26th August, and 2nd September, Nos. 177, 203, and 207, stating that you have permitted the Superintendents of the Trigonometrical and Geological Surveys and the Trustees of the Indian Museum, Calcutta, to continue to obtain books direct from this country instead of through this office, as directed in my financial despatch, dated 4th January last, No. 4.

2. In reply, I have to acquaint you that arrangements have now been made with Messrs. Allen and Company for the supply of all books required for India with the greatest possible despatch, and on terms even more favorable than those stated in paragraph 4 of my despatch above referred to; and I have, therefore, again to request that you will take measures for carrying out, in all cases the instructions contained in that despatch.

3. I take this opportunity of calling your attention to the fact that, in the resolution of your Government in the Home Department, No. 142, dated the 30th April last, the discount allowed to this office on annuals is erroneously quoted as $12\frac{1}{2}$ instead of $21\frac{1}{2}$ per cent.

No. 389, dated India Office, London, the 30th November 1870.

From—His Grace the Duke of Argyll, K.T., Her Majesty's Secy. of State for India,
To—His Excellency the Right Hon'ble the Governor-General of India in Council.

I have considered in Council your despatch, dated 27th September last, No. 222, forwarding a representation by the Government of the Punjab of the expediency of not allowing book depôts to obtain books from firms in England.

2. I see no reason to modify the decision communicated to your Government in paragraph 2 of my financial despatch, dated 10th instant, No. 368, in which you were requested to take measures for carrying out, in all cases, the instructions contained in my financial despatch of the 4th January last, No. 4.

Extract from the proceedings of the Government of India, in the Financial Department, No. 363, dated Simla, the 23rd May 1871.

Read the following documents for the second time :—

1. Financial resolution No. 142, dated 30th April 1870, circulating extract of a despatch, No. 4, dated 4th January 1870, from the Secretary of State for India, pointing out that officers of the several Governments (more especially those of the education department, Bombay), had ordered books from firms in England, irregularly, without the intervention of the home Government, and requesting that immediate measures might be taken to stop such proceedings, a liberal discount (viz., 21⅓ per cent. generally on school-books, 30 per cent. on Gleig's series, 12½ per cent. on law-books, and other rates) being obtained when books are procured, in accordance with existing rule, through the home authorities. In circulating the extract, it was added in the financial resolution, that purchases from tradesmen in India should not be substituted for indent upon England.

2. Letter to the Secretary of State for India, No. 177, dated 5th July 1870, reporting that the Superintendent of the Trigonometrical Survey in India had been exempted from the rule in financial resolution No. 142, dated 30th April 1870, on his representation that the expenditure for the few books which he obtained from England did not exceed £20 per annum ; that great delays had repeatedly occurred in obtaining books from England through the India office ; that among the books required by him are nautical almanacs ; and that, unless these are received and circulated to surveyors before the commencement of the year to which they belong, most of the calculations, for which they are required cannot be undertaken at all, while the remainder cannot be undertaken in a satisfactory manner.

3. Letter to the Secretary of State for India, No. 203, dated 26th August 1870, reporting a similar exemption to the proceeding in favour of the trustees of the Indian Museum on their representation that, owing to the official procedure for the transmission of indents to England, it will be impracticable to make all purchases for the library of the Museum through the Home Government, without sacrificing very much of the value of the library, and without causing delays and difficulties in the work of the Museum.

4. Letter to the Secretary of State for India, No. 207, dated 2nd September 1870, reporting a similar exemption in favour of the Superintendent of the Geological Survey, on his representation—*firstly*, that if the work of his department is to be kept at all up to the progress of knowledge in Europe and America, it is absolutely necessary to obtain all scientific papers and treatises as soon as possible, whereas the ordinary routine for indents on England for books would interpose endless and unavoidable delay ; *secondly*, that by arranging with an English bookseller especially for the books required by the department, the bookseller conducts the exchange of books between the department

and home and foreign societies with greater regularity and at smaller cost than would be possible otherwise ; *thirdly*, that the bookseller sends new works on approval, half of which are returned at his expense, while the department in this way frequently obtains some of the most important treatises.

5. Letter to the Secretary of State, No. 195, dated 12th August 1870, requesting the transmission, for the use of the Adjutant-General's office, of a certain number of copies of quarterly and annual army lists, and of three copies of all books of reference that may be published in England on the subjects of the Adjutant-General's department.

6. Letter to the Secretary of State for India, No. 222, dated 27th September 1870, reporting arrangements for making the Government book depôt in the Punjab self-supporting, and submitting a representation from the Punjab Government that it should be allowed to purchase books direct from England, since every other local Government (it was believed) supplies its book depôt direct from England.

READ also the following correspondence :—

7. Home Department's endorsement No. 4371, dated 28th September 1870, on copy of a despatch to the Secretary of State for India requesting the supply, periodically, of certain series of law reports for the High Court, North-Western Provinces, and asking in what form indents for books are to be made.

8. Letter from the Secretary of State for India, No. 367, dated 10th November 1870, stating, in reply to the preceding entries, Nos. 5 and 7, that the *books* asked for will be transmitted from 1st January 1871, to the Government of India, immediately on publication, for the use of the Adjutant-General and the High Court of Judicature, North-Western Provinces, and that instead of sending annual or periodical indents for books, the preferable course would be that, when a supply of books required by a department has been sanctioned by the Government of India, or by the local Governments, a requisition for them should be forwarded to the India Office in a Secretary's letter, in the Financial Department, as thus the delay caused by indents at fixed periods would be avoided.

9. Letter from the Secretary of State for India, No. 368, dated the 10th November 1870, replying to the despatches mentioned in entries Nos. 2, 3, and 4, and requesting that the exemptions from the rule laid down in his despatch of 4th January 1870, which were reported in the letters of 22nd July, 26th August, and 2nd September, might be withdrawn, and measures taken for carrying out in all cases the instructions contained in that despatch, as arrangements have now been made with Messrs. Allen and Company for the supply of all books required for India with the greatest possible despatch, and on terms even more favorable than those stated in the despatch of 4th January 1870, the instructions in which are accordingly reiterated.

10. Letter from the Secretary of State for India, No. 389, dated 30th November 1870, stating, in reply to the despatch (entry No. 6) on the exemption of book depôts from the ruling of 4th January 1870, that he sees no reason to modify the decision communicated in his despatch No. 368 of 10th November (entry No. 9), and requesting that measures may be taken to carry out in all cases the instructions contained in the financial despatch of the 4th January 1870, No. 4.

11. Home Department's endorsement Nos. 5585 and 5605, dated 20th December 1870, on letters from the Government of Bengal, Nos. 3218 and 3358, dated 12th November 1870, recommending, for reasons similar to those recited in entries Nos. 3 and 4, that the meteorological reporter and the Superintendent of the Botanical Gardens may be exempted from the operation of the Secretary of State's despatch dated 4th January 1870.

12. Home Department's endorsement No. 450, dated 24th January 1871, on a letter from the Government of Bengal, recommending that the allowance for the libraries of the Botanical Gardens, Calcutta, may be raised from Rs. 600 to Rs. 1,500 a year.

13. Home Department's endorsement No. 1513, dated 21st March 1870, on a letter from the trustees of the Indian Museum, requesting authority to appropriate, to the purchase of books a sum not exceeding Rs. 1,500 of the undrawn balance of the Museum budget grant for establishment during the year 1870-71.

RESOLUTION.—The Governor-General in Council observes that the deliberate and repeated decisions of the Secretary of State preclude any exemption of the Superintendent of the Botanical Gardens and the Meteorological Reporter, and the exemption any longer of the Superintendents of the trigonometrical and geological surveys, and the trustees of the Indian Museum, from the rule which requires them henceforth to obtain through the India Office all the books within the sanctioned or usual limit of their outlay for this purpose which they may require from England.

The Superintendent of the Botanical Gardens is empowered to obtain, through the India Office, books to the value of Rs. 1,500, inclusive of packing charges and freight, on surrender of the existing allowance of Rs. 600, payable in India, for the library under his charge, and on the condition that the enlarged limit will be utilized as economically as possible.

The trustees of the Indian Museum are empowered to apply to the Secretary of State for India for books to a value, including packing charges and freight, not exceeding Rs. 1,500.

ORDER.—Ordered, that a copy of this resolution be sent to the Home Department, with a copy of the Secretary of State's despatches read for the first time in this resolution; also that a copy of the resolution and of the Secretary of State's despatch, No. 367 of 10th November 1870, be sent to the Military Department, and that an extract of paragraphs 1, 2, and 3 of this resolution be sent to the Comptroller-General and the Accountant-General, Bengal.

No. 168B, dated the 7th July 1871.

From—The Accountant-General, Bengal,

To—The Secretary to the Government of Bengal, General Department.

WITH reference to extract paragraph 7 of the resolution of Government, Financial Department, No. 402, dated 23rd May 1871, hereto annexed, I have the honor to request that a copy of all applications made to the Financial Secretary in the India Office for stores, including books and maps for the use of any of the departments under provincial services or of local funds, may be furnished to this department in order that the instructions of Government may be carried out in regard to the proper adjustment of the cost of the supplies.

Extract from Financial Department, Resolution No. 402, dated 23rd May 1871.

Para. 7.—By the introduction of the scheme of Provincial services it has become necessary for the Governor-General in Council to add to these directions that the application to the Financial Secretary in the India Office for books for the departments of education, police, sanitation, vaccination, jails, or any other branch appertaining to provincial services or local funds, should be addressed in a letter separate from any pertaining to imperial services in India; and, that a copy of the application relating to provincial services should be furnished to the local Accountants-General, who should report annually to the Government of India in this department the instances in which it may be probable that the India Office has omitted to debit in the remittance account with India, the cost of any supplies for provincial services or local funds.

No. 2617, dated Fort William, the 15th July 1871.

Memo. by—W. H. RYLAND, ESQ., Officiating Assistant Secretary to the Government of Bengal, Revenue Department.

COPY forwarded to the General Department of the Secretariat, for needful action.

No. 1267, dated Simla, the 31st July 1871.

RESOLUTION by—The Government of India, Financial Department.

READ—

The following documents regarding the control which it is expedient that the Government of India in the Financial Department should exercise over the indents, estimates, and accounts of stores procured from Europe.

For the second time—

Financial Resolution No. 3381, dated 9th September 1870, directing the assumption of that control by the Government in the Financial Department, and requesting the Military Department to state what returns, estimates, and accounts of stores can conveniently be supplied to the Financial Department.

For the first time—

Military Department's No. 763, dated 20th April 1871, forwarding a report from the Controller of Military Accounts, Bengal, giving the required information respecting the returns or data which can be supplied for checking indents for Europe stores for the Bengal Presidency.

Military Department's No. 200, dated 8th May 1871, forwarding reports which furnish similar information for the Madras and Bombay Presidencies, together with a report on the papers by the Account Branch, Military Department.

Read also—

Military Department's No. 764, dated 20th April 1871, forwarding an extract of a letter from the Controller of Military Accounts, Bengal, enquiring whether indents for Europe stores should be priced, in addition to being accompanied by statements or estimates which show the probable cost of the stores, and whether the indents should be submitted in triplicate.

OBSERVATION.—The Governor-General in Council observes that the expenditure in England for stores has been as follows:—

	1866-67.	1867-68.	1868-69.	1869-70.	1870-71, Revised Estimate.	1871-72, Budget Estimate.
	£	£	£	£	£	£
Stamps, Post Office, Stationery, and Miscellaneous						
Civil	145,424	71,890	192,301	171,193	131,112	131,280
Mint, Marine, and Telegraph	389,554	248,279	376,131	128,033	222,723	306,550
Total, Civil ...	534,978	320,169	568,432	299,226	353,845	437,830
Military	556,062	752,063	872,621	878,491	981,319	824,720
Public Works, Ordinary ...	66,338	76,045	143,160	236,400	139,200	72,980
	1,157,378	1,148,277	1,584,213	1,414,117	1,474,364	1,335,530

As the Home expenditure for Public Works stores forms a deduction from the gross allotment in India for public works, it is kept in view by the Public Works Department under a procedure which it is not necessary to alter. Of the remaining expenditure, the larger part is in the Military Department; and, on the information furnished by that Department, the Governor-General in Council is pleased to pass the following orders respecting indents, estimates, and accounts of civil and military stores.

2. Indents upon England for stores for provincial services should be kept distinct from those for imperial services. The indents on the latter services are no longer to be sent direct to the Secretary of State: they should be submitted, by the Local Government or Department concerned to the Government of India, in the administrative Secretariat to which the indents appertain, for transmission by it to the Financial Department within two weeks before the time for sending the indents,

from India to the Secretary of State. The indents should be submitted in triplicate unless a fourth copy be required by the administrative secretariat to which they appertain.

3. The indents should be priced; the rate of each article being shown, together with the values of the quantities indented for, and of those due on former indents. A revised Form A of indent is attached to this resolution. A memorandum should be attached to the indent of the value of articles due on former indents for which no fresh requisition is made in the new indent.

4. The check upon indents will consist principally in seeing that they conform with the "established proportion." If special or new articles are indented for, the necessity for the requisition should be explained in the column of remarks, or in the transmitting letter.

5. In the remarks of the Account Branch, Military Department, it is urged, in accordance with a previous suggestion in paragraph 22 of a memorandum by the Controller-General of Military Expenditure, No. 1148½, dated 8th March 1870, that heads of departments should be required to submit, for the formal sanction of Government, carefully revised established proportions, based on a supply for two, three, or four years (whichever period may have been authoritatively prescribed) of stock required to be *in reserve* and *in use*, and that on this revised scale being sanctioned, no alteration in it should be made without the authority of Government.

6. It has been ascertained, however, that stores in possession of the troops are not taken into account in ordnance indents, which in "the balance in store in India" do not include articles in use in regiments; and it is overlooked that the established proportion is not a fixed unvarying quantity, but one which must change yearly, with the annual expenditure, it being based generally on the average of two and-a-half or three years' actual expenditure. In the Clothing Department the established proportion is regulated indeed, not by the actual expenditure, but by the scale of clothing issuable to the soldier in two years; but even then the result for the established strength must vary with the annual fluctuations or alterations in that strength. In the Ordnance Department the established proportion of many articles obtained from England is a two and-a-half years' supply or expenditure, but in some cases it is based on the quantities *in use*, or on the strength of the army to be supplied. Thus the established proportion of small arms is 50 per cent. the number in use, and that of small arm ammunition is so many rounds per man; the proportion of every article of equipment in use *or in possession of the troops*, being definitely fixed by Government. In other Departments, the established proportion appears to be as follows:—

In the Medical Department	...	...	...	2½ years
„ Marine	...	...	...	2 „
„ other Departments	...	...	...	2 to 3 years

of the ordinary expenditure. The mode of reckoning this ordinary expenditure is not uniform. In the Marine and Medical Departments it would appear that one year's expenditure is taken, and is multiplied by two or two-and-a-half years for the established proportion; whereas it is stated, in a despatch of the Secretary of State, No. 389, dated 11th November 1869, that the annual expenditure, when it forms the basis of the established proportion, should be "the average of the previous three years." This reckoning should be uniformly observed.

Mint and Currency proceedings Nos. 1 to 3, January 1870.

7. In the instances in which the standard of a two-and-a-half or three years supply dates from a time before the introduction of railways, it should admit of reduction, because formerly the despatch of English stores from the Presidency towns to the interior, awaited, in Bengal, the opening of the rivers; and in the Madras and Bombay Presidencies, also, it must have been affected by the monsoons, whereas now there is transit by railway, independent of the seasons, not merely for fresh stocks arriving from Europe, but for the surplus stock of one magazine or store which may be required in another. The established proportion might also be reduced in the degree that it allows a margin for avoidable delay in the execution of indents, and in the shipment of stores, and for slow transit to India. The Military Department, and the Telegraph and other Civil Departments, should accordingly

report through the proper channel to what extent the established proportion of two-and-a-half or three years' supply of articles of ordinary consumption, can be reduced on account of the facilities of inland transit by rail, and on the assumption of four months' time for the execution of indents and the shipment of stores, and two months to six months for their transit to India through the Suez Canal, or *viâ* the Cape.

8. The existing system provides for the proper accounting for stores, and for the audit of store expenditure ; but it does not appear that the annual expenditure of stores is reviewed in any form which can present to the Government an intelligent view of the year's transactions, and afford assurance that the expenditure has been conducted with economy. Such an annual report should be submitted in future to the Financial Department, through the proper administrative secretariat of the Government of India.

9. A review of this kind should be in sufficient detail to show the amount, and the increase or decrease of expenditure of each of the several classes of stores ; the causes of increase or decrease in the expenditure of the several articles should be explained and their cost compared with that of previous years. Instances in which the price of the more important articles obtained from England or purchased locally has exceeded former prices should be carefully noted, and also whether any extra expense or any considerable inconvenience has been incurred from unnecessary delay in supplying stores indented for on England. If there is any reason to believe that the cost of any article has been higher than it would have been if procured in some other way, it should be stated. The additional expenditure caused by the introduction of new kinds of stores, or new articles of equipment, or by changes of pattern involving the condemnation of the existing stock of old pattern, should be distinctly shown, and any possible measures of economy suggested.

10. The following returns, in value only, are to be submitted as an appendice to the annual review of expenditure :—

(1.)—A statement for the expired year of receipts and issues in Form B.

(2.)—A statement, abbreviated from Return No. 1 of receipts and issues in each of five years in Form C.

(3.)—A statement of balances at the end of each of five years.

The entries in the first column of these returns will consist of the stores of the Department to which they appertain, *grouped in classes*, disregarding varieties in a class. A list D of such a classification of the stores in the Ordnance Department is appended as an example. Other Departments will have no difficulty in classifying their stores on the same principle.

11. In the 9th paragraph of his despatch No. 114, dated 18th March 1869, the Secretary of State observed that, "under the system of account now existing, the expenditure on stores is entered as a charge in England of the year in which the payments are made, and does not subsequently appear in the statements annually sent to this country. It is, therefore, essential that the accounts of receipt and expenditure in all departments in India should be accurately kept, and carefully audited by competent officers, as any inaccuracy or waste in expenditure could not be detected in this country." To this end, and in order to trace the stores purchased in England to their destination in India, the Secretary of State will be asked to furnish the Government of India with a return showing in detail of number, date, value (with other brief particulars of identification) of each invoice, the shipments of each year to each Presidency for the Civil and Military Departments, respectively ; and a further memorandum setting the total expenditure of the year for civil and military stores, *plus* any balance of stores purchased in the previous year but not shipped then, against the total shipments of the year *plus* the balance paid for but not shipped at end of the year. For comparison with this return, the Civil and Military Account Departments in India will keep a corresponding register (to be taken from the invoices and packing accounts) of the stores received from Europe in the same detail of invoices, &c., as the Home return ; and it will be the duty of the Accountants-General to satisfy themselves that the stores shown in these registers are brought

on the store accounts of the proper Departments. The sub-heads of the register should correspond with those observed in the Home accounts, as follows, viz. :—

Civil Departments.	*Army.*
Stamps (including water marked paper).	Clothing for European troops.
Stationery.	„ for Native „
Mint, Miscellaneous.	Commissariat (malt liquor).
„ Copper.	Medical Ordnance.
Post Office.	Surveyor-General.
Telegraph.	Miscellaneous.
Marine, Coals.	
„ Miscellaneous.	

The expenditure for malt liquor is not distinguished in the Home accounts, but as it is an important item, the Secretary of State will be asked to supply the omission.

12. Stress is properly laid in the remarks of the Account Branch, Military Department, on "the balances due on former indents," which are said to "extend over several years." So long as the excesses of this kind are numerous, the established proportion has to be maintained for an expenditure of two or two-and-a-half years, in respect even of articles of which the supply generally is not thus delayed. Furthermore, these balances, unless they are of nearly the same amount every year, must vitiate the estimate of each coming year's supply of stores which is sent from India, and which is based simply on the requirements of the new year, after assuming that the balances due on former indents will be sent out in the current year.

13. It is possible, however, that the balances which the Store Departments in India consider to be due on former indents, include, in the cases in which they are of old date, articles which the Secretary of State for India does not intend to supply. A statement of existing balances, specifying the indents on which they are due, and bringing out the values for each year's indent separately, should be submitted for transmission to the Secretary of State with a view to the clearance of the balances under his orders.

14. Respecting annual estimates, as distinguished from annual indents for stores from England, the Secretary of State has desired that the former should be submitted to him in sufficient time for the preparation by him of the estimate for Home charges of each new year, which he forwards to the Government of India in December or January of each current year. The latest date for the store estimates reaching England has been fixed by him at the 1st October. On the Government of India asking whether it would not suffice if the annual indent were to be prepared earlier than hitherto with an abstract of values of the articles indented for, so as to reach England by the time appointed for the annual estimate of stores, the Secretary of State replied that by a too early transmission of the indents, risk would be incurred of the provision of the articles in the year in which the indent is received, instead of the year for which the indent is made out. Hence he preferred the transmission of the annual indent somewhat later than the abstract annual estimate, which is to reach England by the 1st October.

Accounts	Progs.	Nos.	434-5, March	1866.
„	„	„	182-4, „	1867.
„	„	„	28-35, Oct. „	
„	„	„	101-2, Feby.	1868.

15. It appears, however, that according to the practice in India, the estimates are identical with the annual indents, in the Civil Department, and in the Military Department of the Bengal Presidency—the estimate being an abstract, with values, of the annual indent. In the Military Department of the Madras Presidency the estimates appear to be submitted before the indents ; but, excepting minor differences in the ordnance indents, which arise from later revisions, the annual indents are framed so as to accord with the estimate.

16. The indent must ultimately regulate the actual supply, and to whatever extent the estimate differs from the indent, it must mislead. Accordingly the Secretary of State will again be asked to accept a priced annual indent, as the annual estimate of expenditure for stores in each coming year.

17. For the present year, the estimates of stores required in 1872-73 (that for the Stationery Department, Bengal, has been already forwarded to the Home Government) should be submitted to the Financial Department not later than 25th

August, so that they may reach England by the 1st October. The estimates from the Madras and Bombay Presidencies, hitherto sent direct to the Secretary of State, should be submitted in proper time, through the Government of India.

18. In a financial circular No. 3400, dated 31st December 1869, and in No. 3685, dated 30th September 1870, the local Governments and the Civil Account Department were requested to append to the Annual Budget Estimates a statement of the value of imported stores likely to be paid for in the new year. This estimate will be discontinued under the system now established ; but the several Civil Store Departments should submit estimates of their requirements for 1872-73, through the Local Government, for transmission to the Secretary of State, within the time prescribed in the preceding paragraph.

19. It is stated in the correspondence from Madras, which has been forwarded by the Military Department, that regimental necessaries are included in the annual indents for stores from England. This being the case, the expenditure for those necessaries is included, doubtless, in the Home charges for military stores. But regimental necessaries are paid for by the men, and any supplies for canteens are paid for by regiments. It should be considered, therefore, in the Military Department whether, under the present system, there is sufficient security that every shilling paid for regimental necessaries is recovered in India, though it is written off in England as a final charge, or whether it is not preferable, as in the case of supplies of imported stores for Local Funds, Port Funds, &c., that the purchases in England of regimental necessaries should be treated as remittances to India with the view of their being held on the books of the Military Department against the regiments concerned, until recovery of the demand.

ORDER.—Ordered, that a copy of this Resolution be sent to the Military Department, with the documents received from that Department ; to the Home and Public Works Departments, and the Department of Revenue, Agriculture and Commerce ; to the several Local Governments ; the Comptroller-General ; the Head Commissioner of Paper Currency ; the several Local Accountants-General and Deputy Accountants-General in independent charge ; and the Mint-Master, Calcutta, for information and guidance.

Also, that it be reported to the Right Hon'ble the Secretary of State for India.

FORM A.

Annual Indent on England for Stores required in the Ordnance Department.

NAMES OF STORES.	Established proportion.	How established proportion is calculated.	Quantity in Store on	Quantity due on previous indents.	Number or quantity now indented for.	Rate.				VALUES. Of quantity due on previous indents.			Of quantity now indented for.			REMARKS.
						£.	s.	d.	Per.	£.	s.	d.	£.	s.	d.	
Rifles, long Snider	18,000	50 per cent. of rifles in possession of troops.	8,000	2,000	8,000											To complete established proportion.
Muskets, S. B. Constabulary.	10,000	30 per cent. of muskets in possession of police.	9,000	.....	6,000											1,000 to complete proportion, and 5,000 to arm Bengal police, as per Military Department No. dated
Tools, hand-hammers.	1,000	2½ years' supply calculated on average of past three years.	600	100	700											To complete proportion, reckoning that 400 out of the 600 in store will be expended before 700 indented for arrive.

FORM B.

OR

Abstract of Receipts and Issues for the latest year.

RECEIPTS.	From Europe.	By purchase in India.	BY MANUFACTURE.		From conversion of unserviceable articles in store.	By articles in store condemned and transferred from heading Serviceable or responsible to Unserviceable.	Returned into store by Troops.	Total A.	From other Military Departments.	From Civil Departments.	From Public Works Departments.	FROM MILITARY DEPARTMENTS OF OTHER PRESIDENCIES.		TOTAL B.	GRAND TOTAL C.
			In Agencies.	In Arsenals and Depôts.								1	2		
Articles in the abbreviated detail of Form D.															
ISSUES.	To the Troops.	Condemned as unserviceable.	Lost.	Written off as waste.	EXPENDED.		TOTAL D.	To Europe.	To other Military Departments.	To Civil Departments.	To Public Works Departments.	TO MILITARY DEPARTMENTS OF OTHER PRESIDENCIES.		TOTAL E.	GRAND TOTAL F.
					In manufacturing establishments.	In Arsenals and Depôts.						1	2		

NOTE.—Letters in Form C will have to be transposed in accordance with this.

FORM C.

OR

Abstract of Receipts and Issues for each of five years.

RECEIPTS.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.
I.—ARTICLES FOR SERVICE.					
Accoutrements—					
Receipts (proper) of the Military Department ...	(Here enter Total A of Form B.)				
From other Departments and Presidencies ...	(„ „ „ B „)				
TOTAL ...	(Here enter Total C of Form B.)				
Harness, Saddlery, and Horse appointments—					
Receipts (proper) of the Military Department ...					
From other Departments and Presidencies, &c. ...					
TOTAL ...					
And so on for the remaining Heads in Form D. ...					
ISSUES.					
Accoutrements—					
Expenditure (proper) of the Military Department ...	(Here enter Total D of Form B.)				
Issues to other Departments and Presidencies ...	(„ „ „ E „)				
TOTAL ...	(Here enter Total F of Form B.)				
And so on for remaining heads					

N.B.—It will be convenient to keep the abstracts of receipts and issues in separate schedules, though the same Form will answer for both.

Form D.

Showing Classification of Ordnance Stores for abbreviating Stock Returns.

	Stores.	Remarks.
	I.—*Articles for Service.*	
1.	Accoutrements for British troops.	
2.	,, ,, Native ,,	
3.	Small arms rifled for British troops ...	Will include components of arms and implements.
4.	,, ,, ,, Native ,, ...	
5.	,, smooth-bore	
6.	Ammunition small arms for British troops	Will include cartridges and percussion caps.
7.	,, ,, ,, Native ,,	
8.	Field ordance, rifled.	
9.	,, ,, smooth-bore.	
10.	Heavy ordnance, rifled.	
11.	,, ,, smooth-bore.	
12.	Carriages for field ordnance ...	Will include ammunition wagons, mortars, beds, and elephant cradles.
13.	,, siege, for heavy ordnance ...	
14.	,, garrison for heavy ordnance...	
15.	Carts	Will include forge and store wagons and ambulances.
16.	Harness and saddlery	Will include iron work and components.
17.	Ammunition for field ordnance, rifled ...	Will include filled cartridges, shot, shell, fuzes, friction tubes, match, bursters, &c.
18.	,, ,, ,, smooth-bore	
19.	Ammunition for heavy ordnance, rifled	
20.	,, ,, ,, smooth-bore	
21.	Powder	Large grain for ordnance.
22.	,, ...	Fine grain for small arms.
23.	Appurtenances or parts of field ordnance and carriages	Will include implements, side-arms, wheels, axle trees, iron work, shafts, poles, draft equipment, platforms, &c. (not half wroughts).
24.	Appurtenances or parts of heavy ordnance and carriages	
25.	Musical instruments	Will include drums and drum furniture, bugles, flutes, and fifes.
26.	Tents, army	Will include components of tents.
27.	,, for Viceroy, and Commander-in-Chief's camps	
28.	Gymnasia articles.	

Stores.	Remarks.
I.—Articles for service—(Continued).	
29. Instruments.	
30. Rope and line.	
31. Packing materials	Will include pawlins, boxes, cases, chests barrels, bags, gunny, &c.
32. Fire-engines	Will include appurtenances.
33. Steam-engines.	
34. Machines	Not including steam-engines.
35. Tools.	
36. Miscellaneous	Will include all articles *for service* not included under any of the 35 preceding heads.
II.—Materials for manufacture, repair, preservation, and cleaning of Stock.	
1. Iron, including nails and screws.	
2. Brass, including screws.	
3. Copper, including screws and nails.	
4. Steel.	
5. Gun-metal.	
6. Zinc.	
7. Sheet tin.	
8. Cloth, including thread, twine, &c.	
9. Hides and skins.	
10. Half-wrought timber materials.	
11. Timber and planks.	
12. Oils.	
13. Paint.	
14. Coal and charcoal.	
15. Paper.	
16. Saltpetre.	
17. Sulphur.	
18. Wood, fire.	
19. Ditto, used in manufacture of charcoal for gunpowder.	
20. Miscellaneous	Will include all materials not included under the above 19 heads.

RECEIPTS.	Civil Department Detail of Provinces.				Total.	Public Works Department.				Total.
	A	B	C	D		A	B	C	D	
Articles in detail of Form D.										
Issues.										
As above										

No. 2908.

Copy forwarded to the General Department of this office for information.

By order of the Lieutenant-Governor of Bengal,

Fort William,
Rev. Dept.,—*Finl.*,
The 4th Aug. 1871.

W. H. Ryland,
Offg. Asst. Secy. to the Govt. of Bengal.

No. 349, dated Fort William, the 24th January 1872.

Endorsed by—The Government of Bengal, Revenue (Financial) Department.

COPY forwarded to the General Department of this Government for information.

No. 144, dated Fort William, the 12th January 1872.

RESOLUTION—By the Government of India, Financial Department.

READ the following despatch from the Right Hon'ble the Secretary of State for India :—

No. 422, dated 16th November 1871.

From—The Secretary of State for India,

To—The Government of India.

I HAVE considered in Council your letters noted in the margin, on the subject of the supply of stores from this country.

Financial letter, dated 21st July 1871, No. 171.
Military letter, dated 3rd August 1871, No. 237.
Military letter, dated 10th August 1871, No. 243.

2. In order that you may be enabled to exercise a check on the demands made upon England by the local departments, you have arranged that for the future all indents for civil and military stores shall be forwarded to this office through the Financial Department, and I am glad to observe that you have given directions for a revision of the "established proportions" by which you will be mainly guided in checking the requisitions sent home. The established proportions should be carefully limited for each class of stores to the quantities really needed by the departments.

3. Steps have also been taken by you to establish a more efficient supervision and control over the actual expenditure of stores in India. The annual review which you have called for of such expenditure seems well calculated to secure the object in view, and I have given directions for the preparation of annual returns furnishing the information required by you from this country as to the purchase and shipment, and the unshipped balances of stores required for the use of the several presidencies. They will be prepared in accordance with the forms herewith transmitted, and the first returns of the kind will be forwarded to you at the expiration of a month from the 31st March next.

4. The expenditure for malt liquor will also be shown in future, as requested by you, in the appendix to the home accounts, as a distinct item, subordinate to military stores.

5. In your letter dated 21st July 1871, No. 171, you again draw attention to the question of the transmission of indents in substitution for the annual estimates of expenditure for stores, recommending that these estimates, instead of being sent home from India as at present, should be prepared from priced indents in this country.

6. I regret that I cannot concur in this proposal.

7. Were the estimates to be framed in England from the indents, it would be necessary that the indents should reach this office at a much earlier period than the 1st November, as proposed by you. To meet the end in view, they should be received here between the 15th September and 1st October at the latest, and it is obvious that the preparation and transmission of indents at so early a date, and so long in anticipation of the year in which the stores are required, must seriously impair their correctness, and lead to the multiplication of supplementary indents to provide for wants unforeseen at the earlier date.

8. As regards the indents, therefore, the proposal seems undesirable ; and in respect to the estimates themselves, it can hardly be expected that, if framed on these indents, they would afford a just representation of the probable expenditure.

9. It appears to me that, for practical purposes, estimates founded on averages and modified by known facts would come nearer to the expenditure than those prepared in any other way ; and that if the average value of stores indented for or received in the several departments in the three preceding years were taken as the

basis of the calculation, and allowance were made for anything exceptional in the expenditure of these years, or in the prospective expenditure of the coming year, the estimates might be framed by the departments in India without any difficulty, and transmitted to this country in ample time for the guidance of the Home Government.

10. I request, therefore, that arrangements may be made by you for the transmission in each year of estimates of the simple description above adverted to, so as to reach this office by the 1st of October. The preparation of these estimates need in no way be connected with the totally separate duty of preparing the annual indents.

11. With respect to the enquiry contained in your military despatch, dated 10th August 1871, No. 243, regarding the period at which estimates for medical stores should be forwarded to this country, I have to observe that, supposing that the estimates for medical stores are framed on the principle above suggested, there seems to be no reason why they should not be sent home at the same period as those for other stores, and that the period of their transmission need in no way be affected by the date fixed for the arrival of the indents.

BENGAL
MILITARY

Detail of invoices for the year ended the 31*st March* 18 , *furnished in accordance with India Financial Letter No.* 171 *of* 21*st July* 1871.

Name of Ship.	Date of sailing.	Value of stores, including estimated packing.	Freight.	Total.
		European Clothing.		

Memorandum showing balances not shipped and total expenditure and exports between the 31*st March* 18 • *and the* 31*st March* 18 , *in accordance with India Financial Letter No.* 171 *of* 21*st July* 1871.

| | | |

ORDERED, that a copy of the foregoing despatch be sent to the Home, Military, Public Works, and Revenue Departments; the several local Governments and Administrations; and the Mint-Master and Head Commissioner of Government paper currency, with a request that the reports of revision of the scale of established proportion, which were called for in Financial Resolution No. 1267, dated 21st July 1871, paragraph 7, may be forwarded to this department, and with a remark that estimates of the probable value of European stores expected to be received in each coming year should be annually submitted, so as to reach the Financial Department not later than the 25th August in each current year, the estimates being framed on the principle laid down by the Secretary of State, and being supported by the actuals of the latest three years in the same detail as the estimate, viz., in totals for each of the principal classes under which the stores of the particular department concerned may be grouped.

Ordered also, that a copy of the despatch of the Secretary of State, and of its enclosure, be sent for information to the Comptroller-General, the several Accountants-General, and the Deputy Accountants-General in independent charge; a copy of the enclosure of the despatch being also furnished to the Military and Public Works Departments.

R. B. CHAPMAN,
Secretary to the Govt. of India.

No. 1583, dated Fort William, the 1st March 1872.

RESOLUTION—By Government of India, Financial Department.

READ the following—

Extract of a Despatch from Her Majesty's Secretary of State for India, to the Government of India, Financial Department, No. 348, dated London, the 11th October 1871.

PARA. 5. With reference to the suggestion in paragraph 2 of your letter, that in the event of any indents being forwarded to this office for stores or books, without sufficient explanation whether the expenditure is for imperial or provincial services, the outlay should be shown in the Home accounts as a remittance to India, it appears to me that the proposed plan is calculated to cause much inaccuracy in the accounts, and I therefore request that you will instruct all departments to have clearly stated on indents for stores, &c., whether the cost is to be treated as an imperial, a provincial, or a local fund charge.

ORDERED that a copy of the above be forwarded to the several departments of the Government of India, the several local Governments, the Director-General of the Post Office of India, the Mint-Master, Calcutta, the Head Commissioner of Paper Currency, the Comptroller-General, the several Accountants-General, and the several Deputy Accountants-General in independent charge.

No. 1405, dated the 30th March 1872.

From—THOMAS JONES, ESQ., Assistant Secretary to the Government of Bengal.

COPY forwarded to the General Department of this Secretariat for information and guidance.

Calcutta, the 25th July 1872.

RESOLUTION—By the Government of Bengal, General Department.

READ—

Resolution of the Government of India, in the Financial Department, No. 1267, dated 21st July 1871.

Read also—

Resolution of the same Department, No. 144, dated the 12th January 1872.

THESE two resolutions contain the rules to be observed in regard to the indenting for, and expenditure of, stores by the various departments under this Government;

and, with the view of rendering the rules in connection with this subject more clear and definite, the Lieutenant-Governor directs that the following rules should be observed :—

1. An annual estimate of stores required during the year following that in which the stores are to be estimated for, must be submitted in accordance with the terms of paragraph 14 of the Financial Department Resolution of the 21st July 1871, and of the order of the Resolution of the 12th January 1872, so as to reach this Government by the 20th of August in each year for transmission to the Financial Department by the 25th August.

2. The annual indent of stores required for consumption by any department during the ensuing year should be submitted in accordance with paragraph 14 of the Financial Resolution of the 21st July 1871, so as to reach this Government "somewhat later than the abstract annual estimate." His Honor has fixed the date for the present at the 15th of December of each year. With the object of adjusting the accounts, the total value of each indent should be distinctly stated in the covering letter for communication to the Accountant-General.

3. By paragraph 8 of the Financial Resolution of the 21st July 1871, all officers who receive stores from England on indent are required to submit an annual report of the expenditure of the stores so received. As the accounts may not always be made up shortly after the end of the financial year, His Honor will look for this report not later than the middle of July of the year following that in which the expenditure occurred.

4. These rules are applicable to the ordinary indents for books, though the indents may be submitted half-yearly.

5. The forms to be used are those already laid down by the Financial Department. A copy of the two Resolutions referred to, is appended to this Resolution for ready reference.

Ordered, that the Inspector-General of Registration, Officiating Director of Public Instruction, Officiating Master-Attendant, Superintendent of the Botanical Gardens, and Meteorological Reporter to Government, be requested to submit by the 20th August the annual estimate of any stores which may be required for use in their respective departments during the year 1873-74, and that they will submit their indents and annual reports of stores as directed; and that they will observe these rules in future.

Nos. 2589-94, dated Calcutta, the 25th July 1872.

Memo. by—J. WARE EDGAR, Officiating Junior Secretary to the Government of Bengal.

COPY forwarded to the Inspector-General of Registration.
Copy forwarded to the Officiating Director of Public Instruction.
Copy forwarded to the Officiating Master-Attendant.
Copy forwarded to the Superintendent of the Botanical Gardens.
Copy forwarded to the Meteorological Reporter.
Copy forwarded to the Appointment, Revenue, Judicial, and Political Departments, for information, and, if considered desirable, for issue to officers subordinate to those departments.

No. 2809, dated Simla, the 16th September 1872.

RESOLUTION—By the Government of India, Financial Department.

READ again—

Financial Resolution No. 1267, dated 21st July 1871, regarding the preparation and submission of indents for Europe stores.

RESOLUTION.—The Governor-General in Council directs that in future a statement or memorandum should invariably be entered at foot of, or be attached to, indents for Europe stores, showing the value of stores demanded from England in each of the three years preceding that to which the indents appertain, any increase in the value of the requisition being explained generally.

Home Department, Military Department, Public Works Department, Foreign Department, Department of Revenue, Agriculture, and Commerce; Governments of Bengal, Bombay, and Madras; Head Commissioner of Paper Currency; Mint-Master, Calcutta; and Director-General of Post Office of India.

ORDER.—Ordered that the foregoing resolution be communicated to the several departments, Governments, and officers noted on the margin, for information and guidance.

No. 3428, dated Simla, the 10th October 1872.

RESOLUTION—By the Government of India, Financial Department.

READ again the under-mentioned papers regarding the procedure to be adopted for obtaining stores from Europe :—

Financial Resolution No. 402, dated 23rd May 1871.
" " No. 1267, dated 21st July 1871.

RESOLUTION.—The Governor-General in Council is pleased to decide that indents upon England for stores, excepting medical stores, required for provincial services should not be submitted to the Financial Department, they should be sent by the Local Government direct to the Secretary of State to the address of the Assistant Under-Secretary of State.

2. Medical stores, whether required for imperial or for provincial services, should be included, as heretofore, in the indents of the Medical Department, provincial services being charged with the cost of supplies actually issued to those services as directed in Financial Resolution No. 3707, dated 20th September 1871.

ORDER.—Ordered, that the foregoing resolution be communicated to the Home, Military, and Public Works Departments, and to the Department of Agriculture, Revenue and Commerce, and to the several Local Governments, for information and guidance.

Ordered also, that a copy of Financial Resolution No. 3707, dated 20th September 1871, be sent to the Military Department.

No. 4672, dated Calcutta, the 6th November 1872.

Memo. by—T. JONES, ESQ., Asst. Secy. to the Govt. of Bengal, Revenue Dept.

COPY forwarded to the General Department of this office for information.

No. 3449, dated Simla, the 13th October 1872.

RESOLUTION—By the Government of India, Financial Department.

READ again—

Financial Resolution No. 402, dated 23rd May 1871, respecting the procedure to be adopted for restricting expenditure in India for European or American stores, including books and maps.

RESOLUTION.—In continuation of the resolution now read again, the Governor-General in Council is pleased to rule that in future no newspapers or other periodical literature published in Europe or America shall be procured at the public expense save through the Secretary of State for India, to whom applications must be made through the Government of India.

No charge for such periodical publications must in future be passed in any bill for contingent expenditure incurred in India.

ORDER.—Ordered, that the foregoing resolution be communicated to the several departments of the Government of India, the several Local Governments, and the several Accountants-General and Deputy Accountants-General in independent charge.

Ordered also, that a copy of the above resolution and of No. 2359, dated August 1872, be forwarded to the Comptroller-General and Director-General of the Post Office of India, and the Mint-Master, Calcutta.

No. 438, dated Fort William, the 25th January 1873.

Memo. by—D. BARBOUR, ESQ., Officiating Under Secy. to the Government of India, Financial Department.

READ the following—

Extract, paragraphs 2 and 3, from a despatch from the Secretary of State for India, to the Government of India, No. 493, dated 21st November 1872.

PARA. 2. A specimen of one of the articles demanded accompanies the estimate which gives rise to the supposition that the Superintendent of the Revenue Survey at Madras intended the document in question to serve both as estimate and requisition. But it should be distinctly understood that no steps whatever will be taken to supply these stores until an indent for them shall have been received.

3. I request that you will give instructions that no samples of articles shall in future be forwarded with the estimates, which are documents connected with matters of account only.

ORDERED, that the above extract be forwarded to the Departments of the Government of India noted in the margin; the several Local Governments and Administrations (with the exception of the Government of Madras); the Comptroller-General; the several Accountants-General and Deputy Accountants-General in independent charge; the Head Commissioner of Paper Currency; the Mint-Master, and the Director-General of the Post Office of India for information and guidance.

Home.
Foreign.
Military.

No. 4, dated Calcutta, the 4th February 1873.

Memo. by—H. J. S. COTTON, ESQ., Officiating Junior Secretary to the Government of Bengal.

COPY forwarded to the General Department of this office for information.

No. 2102, dated Fort William, the 31st March 1873.

RESOLUTION by—The Government of India, Financial Department.

READ again—

Financial resolution No. 3449, dated the 13th October 1872, ruling that, in future, no newspapers or other periodical literature published in Europe or America shall be procured at the public expense, save through the Secretary of State for India, to whom applications must be made through the Government of India.

RESOLUTION.—To prevent misconception, the Governor-General in Council desires to point out that the resolution read above is not to be held to affect the general rule which requires that indents for stores, the cost of which is chargeable to Provincial Revenues, should be sent direct by the Local Governments concerned.

ORDERED, that the foregoing resolution be communicated to the several Departments of the Government of India, the several Local Governments, and the several Accountants-General and Deputy Accountants-General in independent charge.

Also to the Comptroller-General, the Director-General of the Post Office of India, and the Mint-Master, Calcutta.

No. 2095, dated Fort William, the 31st March 1873.

RESOLUTION by—The Government of India, Financial Department.

READ the following:—

Extract, paragraph 4, from a despatch from the Secretary of State for India, to the Government of India, No. 13, dated 23rd January 1873.

PARA. 4. In the re-arrangement of the charge for stores, some difficulties have arisen; and as on receipt in this country of indents it is not always clear to what

head of account the cost should be debited, especially in regard to books and small stores applied for in Secretaries' letters, I request that, in future, all indents and letters calling for supplies of any description may clearly specify the head of service under which the cost should be charged. I request that you will communicate this instruction to the Governments of Madras and Bombay.

ORDERED, that the above extract be forwarded for information and guidance to the several Departments of the Government of India, and to the Governments of Bengal, Bombay, and Madras.

No. 708, dated Calcutta, the 15th April 1873.

From—H. J. S. COTTON, ESQ., Offg. Asst. Secy. to the Government of Bengal.

COPY forwarded to the General Department of this office for information.

No. 2495, dated Fort William, the 19th April 1873.

RESOLUTION—By the Government of India, Financial Department.

READ the following—

No. 51, dated 12th February 1873.

From—The Secretary of State for India,

To—The Government of India.

I HAVE considered in Council your financial letter No. 15, dated 3rd January 1873, forwarding an estimate of the value of stationery stores which will be required for the Bombay Presidency during 1873-74.

2. In my despatch No. 464, dated 20th December 1867, I requested that such estimates might be forwarded to me annually so as to arrive not later than the 1st October preceding the "financial year to which they refer."

3. The estimate for Bombay stationery, now received, has reached me nearly four months after the date specified, and too late to be of assistance in framing the general estimates of home expenditure for 1873-74, a copy of which was forwarded to you with my financial despatch No. 12, dated 23rd January 1873.

4. The expenditure on Bombay stationery, included under the head of "Administration" in those estimates, is based on the average expenditure of past years, and falls considerably short of that which is indicated by the statement now received. From the information which this statement affords, it appears probably that the total home expenditure on stores and freight, under the head of "Bombay Administration," will amount to £42,000 instead of £20,200, as stated in the printed estimates transmitted to you with my financial despatch No. 12 of the present year.

Stores	£41,500
Freight	500
Total ...	£42,000

5. I have to request that the Bombay Government may be directed to forward future estimates so as to reach this office by the 1st October in each year, as desired in my despatch No. 464 of 1867, above quoted.

6. The attention of indenting officers generally should also be again drawn to the importance of rendering these estimates with regularity. In the absence of the information which they afford, the home estimates must, as regards store expenditure, be based on conjecture.

Bengal	Ordnance. Medical.
Madras	Medical. Stationery.
Bombay	Ordnance. Medical. Commissariat. Marine.

7. Estimates of the probable requirements in 1873-74 for the services noted in the margin do not appear to have been received.

8. With reference to the estimate of stores to be demanded for public works, forwarded with your Public Works letter No. 124, dated 24th September 1872, I have to request that future similar statements may show for which provinces the stores for military works are required.

ORDERED, that a copy of the above despatch be forwarded to the Foreign, Home, Revenue, Public Works, and Military Departments; to the several Local Governments and Administrations; to the Mint-Master, Calcutta; to the Head Commissioner of Paper Currency; and the Director-General of the Post Office of India.

No. 655, dated Simla, the 31st May 1873.

Endorsed by—The Government of India, Financial Department.

COPY forwarded to the Government of Bengal, with reference to this Department's No. 1326, dated 28th February 1873.

No. 177, dated India Office, London, the 24th April 1873.

From—HIS GRACE THE DUKE OF ARGYLL, K.T., Her Majesty's Secretary of State for India,

To—His Excellency the Right Hon'ble the Governor-General of India in Council.

I HAVE considered in Council your financial letter, dated the 28th February 1873, No. 98, recommending that, under the circumstances therein stated, the Bengal Educational Department may be allowed, as heretofore, to obtain English books from the Calcutta School-book Society, when it finds it convenient or profitable to do so.

2. Your proposition is sanctioned.

No. 2070, dated Calcutta, the 11th June 1873.

Memo. by—H. J. S. COTTON, ESQ., Offg. Under-Secretary to the Government of Bengal.

COPY forwarded to the Director of Public Instruction for information.

No. 285 (Financial), dated India Office, London, the 3rd July 1873.

From—Her Majesty's Secretary of State for India,

To—The Government of India.

WITH reference to paragraph 4 of my Financial Despatch dated the 23rd January 1873, No. 13, in which it was requested that, in future, all indents and letters, calling for supplies of any description, might clearly specify the head of service under which the cost should be charged, I have to draw your attention to the fact that in a very large proportion of the requisitions received within the last two months that request has not been complied with, and, as it is most important that it should be strictly observed, in order to ensure expenditure in England and in India for similar services being charged under the same head of account, I have to request that you will issue such instructions as may be necessary for that purpose.

No. 2958, dated Simla, the 13th September 1873.

Endorsed by the Financial Department.

COPY forwarded to the Foreign, Military, Home, Public Works, and Legislative Departments and the Department, of Agriculture, Revenue, and Commerce for information, and for the issue of such orders as may be necessary.

No. $\frac{48}{3054}$, dated Simla, the 30th September 1873.

Endorsed by—The Government of India, Home Department.

COPY forwarded to Government of Bengal, in continuation of No. 2095, dated 31st March last, from the Financial Department.

No. 2849, dated Simla, the 8th September 1873.

RESOLUTION by—The Government of India, Financial Department.

READ again the following papers regarding the form of departmental indents for Europe stores :—

Financial Proceedings (Accounts), August 1871, Nos. 64 to 76.
" " " October " " 44 to 46.

Read also—

Office Memorandum from the Military Department, No. 727, dated the 21st August 1873, forwarding, among other papers, copy of a despatch from the Secretary of State for India to the Government of Madras, No. 20, dated the 29th May 1873, forwarding for adoption a blank form of indent.

RESOLUTION.—The Governor-General in Council observes that, until July 1871, the usual and recognized form of indent for European stores contained columns headed as follows :—

(1.)—Description of stores.
(2.)—Established proportion.
(3.)—Balances in store in India.
(4.)—Due on former indents.
(5.)—Quantities now indented for.
(6.)—Remarks by indenting officer.
(7.)—Price if obtainable in India.
(8.)—Shipped or under provision.*
(9.)—Proposed to be provided.*
(10.)—Remarks by Director-General of Stores.*

2. The form prescribed in Financial Resolution No. 1267, dated 21st July 1871, contained the following columns :—

(1.)—Names of stores.
(2.)—Established proportion.
(3.)—How established proportion is calculated.
(4.)—Quantity in store on—
(5.)—Quantity due on previous indents.
(6.)—Number or quantity now indented for.
(7.)—Rate.
(8.)—Values.
(*a.*)—Of quantity due on previous indents.
(*b.*)—Of quantity now indented for.
(10.)—Remarks.

3. Subsequently, on a reference from the Public Works Department, the orders contained in Financial Resolution No. 4296, dated 17th October 1871, were issued with the intention that columns corresponding to columns 8, 9, and 10 of the old form should be added to the form prescribed in the Resolution of 21st July 1871 above referred to.

4. It now appears that the orders above quoted have been misapprehended, and that only the column headed "Remarks by the Director-General of Stores" had been added to the form prescribed in July 1871.

With a view to prevent similar misapprehension in future, the Governor-General in Council is pleased to order that indents shall for the future be submitted in the Form A attached to this Resolution.

ORDER.—Ordered, that a copy of this Resolution be sent to the Military Department with the documents received from that Department, to the Home and Public Works Departments, and the Department of Agriculture, Revenue and Commerce; to the several Local Governments; the Comptroller-General; the Head Commissioner of Paper Currency; the several Local Accountants-General and Deputy Accountants-General in independent charge; and the Mint-Master, Calcutta, for information and guidance.

Also, that it be reported to the Right Hon'ble the Secretary of State for India.

---

* These columns were intended to be filled up in England.

FORM A.

Annual Indent on England for Stores required in

NAMES OF STORES.	Established proportion.	How established proportion is calculated.	Quantity in store on	Quantity due on previous indent.	Number or quantity now indented for.	Price if obtainable in India.	Rate.	VALUE. Of quantity due on previous indents.	VALUE. Of quantity now indented for.	REMARKS.	Shipped or under provision.	Proposed to be provided.	Remarks by the Director-General of Stores.

Nos. 3468-73-74, dated the 22nd September 1873.

Memo. by—H. J. S. COTTON, ESQ., Offg. Junior Secy. to the Govt. of Bengal.

COPY forwarded to the Surgeon-General, Indian Medical Department; Inspector-General of Registration, Lower Provinces; Director of Public Instruction; Master-Attendant; Superintendent, Botanical Gardens, Calcutta; Meteorological Reporter, for information.

Copy forwarded to the Judicial, Political, Revenue, General, B, Agricultural, Statistical, and Financial, and Public Works Departments of this Government for information.

No. 4016, dated Fort William, the 20th November 1873.

RESOLUTION by—The Government of India, Financial Department.

READ again—

Office Memorandum from this Department, No. 3126, dated 18th September 1873, requesting that the Estimates and Indents intended for transmission to the Secretary of State may be forwarded to this Department in triplicate.

Read—

Office Memorandum from the Military Department No. 1032 (Indents), dated 30th September 1873, enquiring whether the requisition in the above memorandum is intended to cancel the decision conveyed in Financial Resolution No. 2319, dated 16th April 1873, which sanctioned the retention of the triplicate indent in that Department.

RESOLUTION.—The Governor-General in Council directs that indents on the Secretary of State for India be sent to this Department in duplicate only, the third copy not being wanted by it.

ORDERED, that a copy of this resolution be sent to the Foreign, Home, Military, and Public Works Departments, and to the Department of Agriculture, Revenue and Commerce.

Ordered also, that a copy be furnished to the Comptroller-General, the Head Commissioner of Paper Currency, the Mint-Master, and the Director-General of the Post Office of India.

No. 65-3661, dated Fort William, the 6th December 1873.

Memo. by—T. J. C. PLOWDEN, ESQ., Offg. Under-Secretary to the Government of India.

COPY forwarded to the Government of Bengal, in continuation of endorsement No. 3017, dated the 25th September last, and with the remark that indents on the Secretary of State, submitted through this Department, may be sent in duplicate.

No. 4462-66.

COPY forwarded to the Revenue, Political, Judicial, Statistical, and General Section B of this office for information.

No. 4467-68.

COPY forwarded to the Secretary, Public Works Department, Irrigation, and the Legislative Department for information.